



Iowa General Assembly
Daily Bills, Amendments and Study Bills
March 26, 2012

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House File 2450

H-8333

- 1 Amend House File 2450 as follows:
2 1. Page 1, line 2, by striking <prohibited>
3 2. Page 1, after line 8 by inserting:
4 <1A. Notwithstanding subsection 1, a local
5 authority that has established an automated traffic law
6 enforcement program prior to the effective date of this
7 Act shall terminate the program at the earliest date
8 possible as follows:
9 a. If the local authority has entered into a
10 contract for equipment or services relating to
11 automated traffic law enforcement systems prior to
12 the effective date of this Act, the city may continue
13 to use an automated traffic law enforcement system
14 or systems to the extent necessary to hold the city
15 harmless under the terms of the existing contract. A
16 city that continues using an automated traffic law
17 enforcement system on or after the effective date of
18 this Act, as authorized under this paragraph, shall not
19 extend or renew a contract, or enter any new contract,
20 for automated traffic law enforcement system equipment
21 or services on or after the effective date of this Act.
22 b. Upon the expiration of all prior contracts for
23 the use of automated traffic law enforcement systems,
24 a local authority's ordinance authorizing the use of
25 automated traffic law enforcement systems is void.
26 However, notices of violations mailed or citations
27 issued pursuant to such an ordinance prior to the date
28 the ordinance becomes void shall not be invalidated
29 under this section and shall be processed according
30 to the provisions of the law under which they were
31 authorized.>
32 3. Page 1, by striking lines 18 through 32.
33 4. Title page, line 1, by striking <prohibiting>
34 and inserting <relating to>
35 5. By renumbering as necessary.

T. OLSON of Linn

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House File 2450

H-8334

- 1 Amend House File 2450 as follows:
2 1. Page 1, after line 8 by inserting:
3 <1A. Notwithstanding subsection 1, a local
4 authority that is using an automated traffic law
5 enforcement system prior to the effective date of this
6 Act may continue to use the system if the authority
7 certifies to the department of public safety that the
8 use of the automated traffic law enforcement system has
9 improved traffic safety at the location or locations
10 where it has been in use. The certification shall
11 be accompanied by documentation containing data to
12 support the claim of improved traffic safety. A local
13 authority that submits a certification under this
14 subsection may continue to use an automated traffic
15 law enforcement system that is covered under the
16 certification pursuant to the authorizing ordinance of
17 the local authority.>
18 2. Page 1, by striking lines 22 through 25 and
19 inserting <enforcement system shall discontinue
20 using the system and remove all automated traffic law
21 enforcement system equipment from the highways on or
22 before July 1, 2012, unless the local authority has
23 submitted certification to the department of public
24 safety pursuant to section 321.5A, subsection 1A, as
25 enacted by this Act.>
26 3. Page 1, by striking line 26 and inserting:
27 <2. Except as provided in section 321.5A,
28 subsection 1A, as enacted by this Act, on July 1, 2012,
29 all local>
30 4. Page 1, line 28, by striking <However, notices>
31 and inserting <Notices>
32 5. Page 1, line 29, by striking <such>
33 6. Title page, line 1, by striking <prohibiting>
34 and inserting <relating to>
35 7. By renumbering as necessary.

T. OLSON of Linn

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House File 2449

H-8335

- 1 Amend House File 2449 as follows:
- 2 1. Page 35, by striking lines 14 through 21.
- 3 2. Page 35, by striking line 24.
- 4 3. By renumbering as necessary.

LENSING of Johnson



Iowa General Assembly
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House File 2449

H-8336

- 1 Amend House File 2449 as follows:
- 2 1. Page 10, by striking lines 13 through 29.
- 3 2. By renumbering, redesignating, and correcting
- 4 internal references as necessary.

LENSING of Johnson



Iowa General Assembly
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House File 2449

H-8337

- 1 Amend House File 2449 as follows:
- 2 1. Page 9, by striking lines 12 through 15.
- 3 2. By renumbering as necessary.

HALL of Woodbury

GASKILL of Wapello



Iowa General Assembly
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House File 2449

H-8338

1 Amend House File 2449 as follows:

2 1. By striking page 2, line 10, through page 5,
3 line 8, and inserting:

4 <DIVISION ____
5 SPAN OF CONTROL

6 Sec. ____ SPAN OF CONTROL COMPLIANCE.

7 1. The department of management, in collaboration
8 with the department of administrative services,
9 shall comply with the requirements of section 8A.402,
10 subsection 2, paragraph "g", concerning the ratio of
11 supervisory employees to other employees in executive
12 branch agencies.

13 2. In complying with the requirements of subsection
14 1, the department of management shall, by July 31,
15 2012, do all of the following:

16 a. Ensure that a five-member review board as
17 described in section 8A.402, subsection 2, paragraph
18 "g", is established.

19 b. Submit a report to the general assembly
20 documenting, for all applicable executive branch
21 agencies, whether the executive branch agency
22 has met the target aggregate ratio as provided in
23 section 8A.402, subsection 2, paragraph "g", has
24 been granted an exception to the policy through the
25 executive council, or has been granted a waiver by the
26 five-member review board.

27 3. Notwithstanding any provision of law to the
28 contrary, any appropriation from the general fund
29 of the state to the department of management for the
30 fiscal year beginning July 1, 2012, and ending June
31 30, 2013, shall be reduced by ten percent if the
32 department of management fails to comply with all of
33 the requirements of subsection 2.

34 Sec. ____ EFFECTIVE UPON ENACTMENT. This division
35 of this Act, being deemed of immediate importance,
36 takes effect upon enactment.

37 DIVISION ____
38 HEALTH INSURANCE TASK FORCE

39 Sec. ____ STATE EMPLOYEE HEALTH INSURANCE TASK
40 FORCE.

41 1. A state employee health insurance task force
42 is created under the authority of the legislative
43 council. Members of the task force shall be appointed
44 by the legislative council and shall include but
45 not be limited to members of the general assembly;
46 representatives of employee organizations representing
47 state employees; representatives of employers of
48 state employees, including the judicial branch;
49 representatives involved in administering employee
50 health benefits from the department of administrative

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1 services; and representatives from insurers providing
2 group health insurance to state employees.
3 2. The task force shall examine all aspects of
4 providing health care coverage to state employees
5 and their families with the goal of providing quality
6 health care coverage at an affordable cost. The task
7 force shall examine strategies for reducing the cost
8 of health care coverage, including but not limited to
9 wellness and other comparable programs.
10 3. The task force shall submit a report, including
11 its findings and recommendations, to the general
12 assembly by December 31, 2012.>
13 2. By renumbering, redesignating, and correcting
14 internal references as necessary.

LENSING of Johnson



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Senate File 451

H-8339

1 Amend Senate File 451, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. By striking everything after the enacting clause
4 and inserting:
5 <Section 1. Section 257.41, Code 2011, is amended
6 to read as follows:
7 257.41 Funding for programs for returning dropouts
8 and dropout prevention.
9 1. *Budget.* The budget of an approved program for
10 returning dropouts and dropout prevention for a school
11 district, after subtracting funds received from other
12 sources for that purpose, shall be funded annually on
13 a basis of one-fourth or more from the district cost
14 of the school district and up to three-fourths by an
15 increase in allowable growth as defined in section
16 257.8. Annually, the department of management shall
17 establish a modified allowable growth for each such
18 school district equal to the difference between the
19 approved budget for the program for returning dropouts
20 and dropout prevention for that district and the sum of
21 the amount funded from the district cost of the school
22 district plus funds received from other sources.
23 2. *Appropriate uses of funding.* Appropriate uses of
24 the returning dropout and dropout prevention program
25 funding include but are not limited to the following:
26 a. Salary and benefits for instructional staff,
27 instructional support staff, and school-based youth
28 services staff who are working with students who
29 are participating in dropout prevention programs,
30 alternative programs, and alternative schools, in
31 a traditional or alternative setting, if the staff
32 person's time is dedicated to working with returning
33 dropouts or students who are deemed, at any time
34 during the school year, to be at risk of dropping out,
35 in order to provide services beyond those which are
36 provided by the school district to students who are
37 not identified as at risk of dropping out. However,
38 if the staff person works part-time with students who
39 are participating in returning dropout and dropout
40 prevention programs, alternative programs, and
41 alternative schools and has another unrelated staff
42 assignment, only the portion of the staff person's
43 time that is related to the returning dropout and
44 dropout prevention program, alternative program, or
45 alternative school may be charged to the program. For
46 purposes of this paragraph, if an alternative setting
47 is necessary to provide for a program which is offered
48 at a location off school grounds and which is intended
49 to serve student needs by improving relationships
50 and connections to school, decreasing truancy and

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1 tardiness, providing opportunities for course credit
2 recovery, or helping students identified as at risk
3 of dropping out to accelerate through multiple grade
4 levels of achievement within a shortened time frame,
5 the tuition costs for a student identified as at risk
6 of dropping out shall be considered an appropriate use
7 of the returning dropout and dropout prevention program
8 funding.
9 b. Professional development for all teachers and
10 staff working with at-risk students and programs
11 involving dropout prevention strategies.
12 c. Research-based resources, materials, software,
13 supplies, and purchased services that meet all of the
14 following criteria:
15 (1) Meets the needs of kindergarten through grade
16 twelve students identified as at risk of dropping out
17 and of returning dropouts.
18 (2) Are beyond those provided by the regular school
19 program.
20 (3) Are necessary to provide the services listed in
21 the school district's dropout prevention plan.
22 (4) Will remain with the kindergarten through
23 grade twelve returning dropout and dropout prevention
24 program.
25 d. Up to five percent of the total budgeted amount
26 received pursuant to subsection 1 may be used for
27 purposes of providing district-wide or building-wide
28 returning dropout and dropout prevention programming
29 targeted to students who are not deemed at risk of
30 dropping out.
31 3. Limitation.
32 a. For the fiscal year beginning July 1, 2013, and
33 each succeeding fiscal year, the ratio of the amount of
34 modified allowable growth established by the department
35 of management compared to the school district's total
36 regular program district cost shall not exceed such
37 ratio for the school district for the fiscal year
38 beginning July 1, 2011.
39 b. Notwithstanding paragraph "a", if a school
40 district's ratio, as described in paragraph "a", for
41 any fiscal year beginning on or after July 1, 2010,
42 but before July 1, 2013, is less than two and one-half
43 percent, the school district's ratio, for fiscal years
44 beginning on or after July 1, 2013, may be an amount
45 not to exceed two and one-half percent.
46 Sec. 2. APPLICABILITY. This Act is applicable to
47 budget years beginning on or after July 1, 2013.>
48 2. Title page, line 3, after <prevention> by
49 inserting <and including applicability provisions>

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DOLECHECK of Ringgold



Iowa General Assembly
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House File 2449

H-8340

1 Amend House File 2449 as follows:
2 1. Page 2, after line 11 by inserting:
3 <Sec. _____. Section 2.10, subsection 1, Code 2011,
4 is amended to read as follows:
5 1. Every member of the general assembly ~~except the~~
6 ~~presiding officer of the senate, the speaker of the~~
7 ~~house, the majority and minority floor leader of each~~
8 ~~house, and the president pro tempore of the senate~~
9 ~~and speaker pro tempore of the house~~ shall receive
10 an annual salary of twenty-five thousand dollars for
11 the year 2007 and subsequent years while serving as
12 a member of the general assembly. In addition, each
13 such member shall receive a per diem, as defined in
14 subsection 5, for expenses of office, except travel,
15 for each day the general assembly is in session
16 commencing with the first day of a legislative session
17 and ending with the day of final adjournment of each
18 legislative session as indicated by the journals of
19 the house and senate, except that if the length of
20 the first regular session of the general assembly
21 exceeds one hundred ten calendar days and the second
22 regular session exceeds one hundred calendar days,
23 the payments shall be made only for one hundred ten
24 calendar days for the first session and one hundred
25 calendar days for the second session. Members from
26 Polk county shall receive an amount per day equal to
27 three-fourths of the per diem of the non-Polk county
28 members. Each member shall receive a three hundred
29 dollar per month allowance for legislative district
30 constituency postage, travel, telephone costs, and
31 other expenses. Travel expenses shall be paid at the
32 rate established by section 8A.363 for actual travel
33 in going to and returning from the seat of government
34 by the nearest traveled route for not more than one
35 time per week during a legislative session unless the
36 general assembly otherwise provides.
37 Sec. _____. Section 2.10, subsection 2, Code 2011, is
38 amended by striking the subsection.>
39 2. By renumbering as necessary.

THOMAS of Clayton

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House File 2449

H-8341

- 1 Amend House File 2449 as follows:
2 1. Page 10, line 22, after <value.> by inserting
3 <The request for a waiver, pilot project, or other
4 approach shall not place an undue burden on any
5 business involved in the distribution or retail sale
6 of food items.>
7 2. Page 10, line 22, by striking <submitted> and
8 inserting <submitted, following consultation with an
9 association representing Iowa groceries,>

THOMAS of Clayton



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Senate File 2316

H-8342

- 1 Amend the amendment, H-8328, to Senate File 2316,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, line 34, by striking <1,000,000> and
5 inserting <2,700,000>
6 2. Page 8, by striking lines 37 and 38 and
7 inserting <of state, ~~sixty-four million seven hundred~~
8 fifty-four million fifty thousand dollars of the excess
9 moneys directed to>
10 3. By renumbering as necessary.

THOMAS of Clayton



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House File 2450

H-8343

1 Amend House File 2450 as follows:
2 1. By striking everything after the enacting clause
3 and inserting:
4 <Section 1. Section 331.307, Code 2011, is amended
5 by adding the following new subsection:
6 NEW SUBSECTION. 14. a. Notwithstanding any other
7 provision of law, civil fines collected by a county
8 from the use of an automated traffic law enforcement
9 system shall be allocated as follows:
10 (1) The amount necessary to satisfy contractual
11 obligations of the county relating to the use of
12 automated traffic law enforcement systems shall be
13 retained by the county for that purpose.
14 (2) Of the moneys in excess of the amount necessary
15 for the purpose specified in subparagraph (1), fifty
16 percent shall be retained by the county and fifty
17 percent shall be deposited in the account established
18 in section 602.8108 for deposit in the road use tax
19 fund.
20 b. For purposes of this subsection, "automated
21 traffic law enforcement system" means a device with one
22 or more sensors working in conjunction with a traffic
23 control signal or device or a speed-measuring device to
24 produce recorded images of vehicles being operated in
25 violation of traffic or speed laws.
26 Sec. 2. Section 364.3, subsection 2, Code
27 Supplement 2011, is amended to read as follows:
28 2. For a violation of an ordinance, a city shall
29 not provide a penalty in excess of the maximum fine
30 and term of imprisonment for a simple misdemeanor
31 under section 903.1, subsection 1, paragraph "a". An
32 Except as otherwise provided in this subsection, an
33 amount equal to ten percent of all fines collected by
34 cities shall be deposited in the account established in
35 section 602.8108. However, one
36 a. One hundred percent of all fines collected by a
37 city pursuant to section 321.236, subsection 1, shall
38 be retained by the city.
39 b. Civil fines collected by a city from the use of
40 an automated traffic law enforcement system shall be
41 allocated as follows:
42 (1) The amount necessary to satisfy contractual
43 obligations of the city relating to the use of
44 automated traffic law enforcement systems shall be
45 retained by the city for that purpose.
46 (2) Of the moneys in excess of the amount necessary
47 for the purpose specified in subparagraph (1), fifty
48 percent shall be retained by the city and fifty percent
49 shall be deposited in the account established in
50 section 602.8108 for deposit in the road use tax fund.

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1 (3) For purposes of this subsection, "automated
2 traffic law enforcement system" means a device with one
3 or more sensors working in conjunction with a traffic
4 control signal or device or a speed-measuring device to
5 produce recorded images of vehicles being operated in
6 violation of traffic or speed laws.

7 c. The criminal penalty surcharge required by
8 section 911.1 shall be added to a city fine and is not
9 a part of the city's penalty.

10 Sec. 3. Section 602.8108, Code Supplement 2011, is
11 amended by adding the following new subsection:

12 NEW SUBSECTION. 11. The clerk of the district
13 court shall forward to the treasurer of state all
14 moneys received from counties pursuant to section
15 331.307, subsection 14, and from cities pursuant to
16 section 364.3, subsection 2, paragraph "b", for deposit
17 in the road use tax fund.>

18 2. Title page, by striking lines 1 and 2 and
19 inserting <An Act providing for the disposition of
20 fines collected by a city or county pursuant to an
21 automated traffic law enforcement program.>

MURPHY of Dubuque



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Senate File 2123

H-8344

- 1 Amend the amendment, H-8284, to Senate File 2123, as
- 2 passed by the Senate, as follows:
- 3 1. Page 3, after line 8 by inserting:
- 4 <(6) Mitragyna speciosa.
- 5 (7) Mitragynine.>
- 6 2. By renumbering as necessary.

BAUDLER of Adair



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Senate File 2321

H-8345

1 Amend the amendment, H-8327, to Senate File 2321,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 12, after line 39 by inserting:
5 <As a condition of receiving the appropriation in
6 this paragraph, the university shall determine the
7 base salary of an employee who is classified by the
8 university in a ninety percent and not a full-time
9 position during a pay period based upon the actual
10 earnings of the employee during that pay period for
11 purposes of retirement and insurance benefit purposes.>

T. TAYLOR of Linn



Iowa General Assembly
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Senate File 2321

H-8346

1 Amend the amendment, H-8327, to Senate File 2321,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 18, after line 45 by inserting:

5 <Sec. _____. Section 284.6, subsection 8, Code
6 Supplement 2011, is amended to read as follows:

7 8. a. For each year in which a school district
8 and an area education agency receives funds calculated
9 and paid to school districts and area education
10 agencies for professional development pursuant to
11 section 257.10, subsection 10, or and section 257.37A,
12 subsection 2, the school district and area education
13 agency shall create quality professional development
14 opportunities. The goal for the use of the funds
15 is to provide one additional contract day or the
16 equivalent thereof for professional development and
17 use of the funds is limited to providing professional
18 development to teachers, including additional salaries
19 for time beyond the normal negotiated agreement; pay
20 for substitute teachers, professional development
21 materials, speakers, and professional development
22 content; and costs associated with implementing the
23 individual professional development plans. The use of
24 the funds shall be balanced between school district,
25 attendance center, and individual professional
26 development plans, or area education agency and
27 individual professional development plans, as
28 appropriate, making every reasonable effort to provide
29 equal access to all teachers.

30 b. Each school district and area education agency
31 receiving funds under section 257.10, subsection 10,
32 or section 257.37A, subsection 2, shall set aside
33 up to three percent of such funds for purposes of
34 compensating substitute teachers to temporarily replace
35 teachers who are employed by accredited nonpublic
36 schools located within the school district and area
37 education boundaries and who are required to receive
38 Iowa core curriculum professional development provided
39 elsewhere than on accredited nonpublic school property.
40 The substitute teacher shall be employed to teach only
41 coursework that is nonsectarian. Funds set aside by
42 a school district and area education agency pursuant
43 to this paragraph shall be paid on a prorated basis
44 to the area education agency providing the Iowa core
45 curriculum professional development to the accredited
46 nonpublic school teacher. The proration shall be
47 based upon the amount of the professional development
48 funds calculated and paid to the school district
49 under section 257.10, subsection 10, and the amount
50 of the professional development funds calculated

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1 and paid to the area education agency under section
2 257.37A, subsection 2. The area education agency
3 providing the professional development to an accredited
4 nonpublic school teacher pursuant to this paragraph
5 shall reimburse the accredited nonpublic school for
6 the compensation of the substitute teacher from the
7 professional development funds available to the agency
8 pursuant to this paragraph. If three percent of such
9 funds identified in this paragraph are expended by
10 school districts and area education agencies, this
11 paragraph requires no further reimbursements.>
12 2. By renumbering as necessary.

ALONS of Sioux



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House File 2454 - Introduced

HOUSE FILE 2454
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2382)
(SUCCESSOR TO HSB 648)

A BILL FOR

1 An Act relating to economic development by modifying the
2 innovation fund investment tax credit and the authority and
3 duties of the Iowa innovation corporation, and including
4 effective date and retroactive applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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H.F. 2454

1 Section 1. Section 15.107A, Code Supplement 2011, is
2 amended by adding the following new subsection:
3 NEW SUBSECTION. 3. The corporation may establish an
4 innovation fund for purposes of stimulating early-stage and
5 seed capital investment in the state. If the innovation fund
6 is established to qualify for innovation tax credits pursuant
7 to section 15E.52, then the corporation shall ensure that the
8 following requirements are met:
9 a. Any entity engaged to provide investment management
10 services to the innovation fund shall be chosen according to an
11 open and competitive proposal process, and the duration of a
12 contract entered into with such an entity shall not exceed four
13 years.
14 b. The compensation package provided to an entity engaged
15 pursuant to paragraph "a" shall be at or below the market rate
16 for such services as determined by at least one independent
17 investment management evaluation group.
18 c. Any contract entered into for services pursuant to
19 this subsection shall be made available to the authority, the
20 general assembly, the auditor of state, and the governor's
21 office.
22 Sec. 2. Section 15E.52, Code Supplement 2011, is amended to
23 read as follows:
24 **15E.52 Innovation fund investment tax credits.**
25 1. For purposes of this section, unless the context
26 otherwise requires:
27 a. "Board" means the same as defined in section 15.102.
28 b. "Innovation fund" means one or more early-stage capital
29 funds certified by the board.
30 c. "Innovative business" means a business applying novel
31 or original methods to the manufacture of a product or the
32 delivery of a service. "Innovative business" includes but is
33 not limited to a business engaged in a targeted industry as
34 defined in section 15.411.
35 2. a. A tax credit shall be allowed against the taxes

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1 imposed in chapter 422, divisions II, III, and V, and in
2 chapter 432, and against the moneys and credits tax imposed
3 in section 533.329, for ~~a portion of a taxpayer's equity~~
4 investment in the form of cash in an innovation fund.
5 **b.** An individual may claim a tax credit under this section
6 of a partnership, limited liability company, S corporation,
7 estate, or trust electing to have income taxed directly to
8 the individual. The amount claimed by the individual shall
9 be based upon the pro rata share of the individual's earnings
10 from the partnership, limited liability company, S corporation,
11 estate, or trust.
12 3. ~~a. The amount of a tax credit allowed under this section~~
13 ~~shall equal twenty percent of the taxpayer's equity investment~~
14 ~~in an innovation fund~~ tax credits allowed under this section
15 for a fiscal year shall equal the amount allocated in section
16 15.119, subsection 2, paragraph "g".
17 **b.** Each fiscal year, the authority shall issue one or more
18 certificates totaling the amount allowed under paragraph "a"
19 to one or more nonprofit corporations operating an innovation
20 fund.
21 **c.** Notwithstanding subsection 11, a corporation to which
22 a certificate has been issued pursuant to paragraph "b" shall
23 only transfer the amount of tax credits represented on the
24 certificate to taxpayers who agree to invest in an innovation
25 fund.
26 4. A taxpayer shall not claim a tax credit under this
27 section if the taxpayer is a venture capital investment fund
28 allocation manager for the Iowa fund of funds created in
29 section 15E.65 or an investor that receives a tax credit for
30 the same investment in a qualifying business as described in
31 section 15E.44 or in a community-based seed capital fund as
32 described in section 15E.45.
33 5. ~~a. The board shall issue certificates under this section~~
34 ~~which may be redeemed for tax credits. The board shall issue~~
35 ~~such certificates so that not more than the amount allocated~~



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~~1 for such tax credits under section 15.119, subsection 2, may be
2 claimed. The certificates shall not be transferable.~~

3 ~~b.~~ The board shall, in cooperation with the department of
4 revenue, establish criteria and procedures for the allocation
5 and issuance of tax credits by means of certificates issued
6 by the board. The criteria shall include the contingencies
7 that must be met for a certificate to be redeemable in order to
8 receive a tax credit. The procedures established by the board,
9 in cooperation with the department of revenue, shall relate to
10 the procedures for the issuance of the certificates and for the
11 redemption of a certificate and related tax credit.

12 6. A taxpayer shall not redeem a certificate and related tax
13 credit prior to the third tax year following the tax year in
14 which the investment is made. Any tax credit in excess of the
15 taxpayer's liability for the tax year may be credited to the
16 tax liability for the following five years or until depleted,
17 whichever is earlier. A tax credit shall not be carried back
18 to a tax year prior to the tax year in which the taxpayer claims
19 the tax credit.

20 7. An innovation fund shall submit an application for
21 certification to the board. The board shall approve the
22 application and certify the innovation fund if all of the
23 following criteria are met:

24 a. The fund is organized for the purposes of making
25 investments in promising early-stage companies which have a
26 principal place of business in the state.

27 b. The fund proposes to make investments in innovative
28 businesses.

29 c. The fund seeks to secure private funding sources for
30 investment in such businesses.

31 d. The fund meets any other criteria adopted by the
32 authority by rule.

33 8. A tax credit certificate issued pursuant to this section
34 shall not and cannot pledge the credit of the state. A tax
35 credit certificate issued pursuant to this section shall not



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1 constitute a contract binding the state if such a certificate
2 is pledged to secure the debt of a taxpayer.
3 9. Tax credit certificates issued pursuant to this section
4 may be transferred to any person or entity. Within ninety days
5 of transfer, the transferee shall submit the transferred tax
6 credit certificate to the department of revenue along with a
7 statement containing the transferee's name, tax identification
8 number, and address, the denomination that each replacement
9 tax credit certificate is to carry, and any other information
10 required by the department of revenue.
11 10. Within thirty days of receiving the transferred
12 tax credit certificate and the transferee's statement, the
13 department of revenue shall issue one or more replacement
14 tax credit certificates to the transferee. Each replacement
15 tax credit certificate must contain the information required
16 for the original tax credit certificate and must have the
17 same expiration date that appeared in the original tax credit
18 certificate. A replacement tax credit certificate may reflect
19 a different type of tax than the type of tax noted on the
20 original tax credit certificate. A tax credit shall not be
21 claimed by a transferee under this section until a replacement
22 tax credit certificate identifying the transferee as the proper
23 holder has been issued.
24 11. The transferee may use the amount of the tax credit
25 transferred against the taxes imposed in chapter 422, divisions
26 II, III, and V, and in chapter 432, and against the moneys and
27 credits tax imposed in section 533.329, for any tax year the
28 original transferor could have claimed the tax credit. Any
29 consideration received for the transfer of the tax credit shall
30 not be included as income under chapter 422, divisions II, III,
31 and V. Any consideration paid for the transfer of the tax
32 credit shall not be deducted from income under chapter 422,
33 divisions II, III, and V.
34 Sec. 3. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
35 immediate importance, takes effect upon enactment.



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1 Sec. 4. RETROACTIVE APPLICABILITY. This Act applies
2 retroactively to January 1, 2012, for tax years beginning on or
3 after that date and equity investments in an innovation fund
4 made on or after that date.

5 EXPLANATION

6 This bill relates to economic development by modifying the
7 innovation fund investment tax credit and allowing the Iowa
8 innovation corporation to establish an innovation fund.

9 Under current law, the economic development authority is
10 required to issue nontransferable tax credit certificates
11 equal to 20 percent of a taxpayer's equity investment in an
12 innovation fund. The tax credits available for issuance are
13 limited to a total of \$8 million per fiscal year.

14 The bill modifies the credit by removing the 20 percent
15 limitation and specifying that for each fiscal year a total
16 of \$8 million in innovation fund investment tax credit
17 certificates shall be issued by the authority to one or
18 more nonprofit corporations operating an innovation fund. A
19 nonprofit corporation which receives a tax credit certificate
20 from the authority shall only transfer the certificate to
21 taxpayers who agree to invest in an innovation fund. The bill
22 makes the tax credit certificates transferable and establishes
23 procedures for transferring the credit to another person or
24 entity.

25 The bill provides that any innovation tax credit certificate
26 issued by the authority cannot pledge the credit of the state
27 and shall not constitute a contract binding the state if the
28 certificate is pledged to secure a debt of the taxpayer.

29 The bill adds an additional requirement for certification of
30 an innovation fund which requires an applicant fund to meet any
31 other criteria adopted by the economic development authority
32 by rule.

33 The bill allows the Iowa innovation corporation to establish
34 an innovation fund for purposes of stimulating early-stage
35 and seed capital investment in the state. If the fund is



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1 established to qualify for innovation fund tax credits, then
2 it must meet certain requirements as described in the bill
3 relating to contracts for investment management services.
4 The bill is effective upon enactment and applies
5 retroactively to January 1, 2012, for tax years beginning on
6 or after that date and for equity investments in an innovation
7 fund made on or after that date.



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House Resolution 132 - Introduced

HOUSE RESOLUTION NO. 132

BY RAECKER, M. SMITH, KAUFMANN, HORBACH, and SWEENEY

1 A Resolution recognizing the Hoover Uncommon Public
2 Service Award.

3 WHEREAS, Herbert Hoover was both a visionary and
4 dedicated public servant and through his tireless
5 efforts millions of lives were saved in the years after
6 World War I; and

7 WHEREAS, to honor that spirit of public service the
8 Herbert Hoover Presidential Library Association has
9 created the Hoover Uncommon Public Service Award; and

10 WHEREAS, the association annually presents
11 the Hoover Uncommon Public Service Award to Iowa
12 legislators who exemplify President Hoover's
13 humanitarian efforts and have gone above and beyond
14 the call of duty to demonstrate uncommon service and
15 commitment to the people of Iowa; and

16 WHEREAS, in 2012, the association awarded the
17 sixth annual Hoover Uncommon Public Service Award to
18 Representative Royd Chambers; and

19 WHEREAS, Royd Chambers has lived a life dedicated to
20 public service, as a community leader, as an educator,
21 as a legislator, and as a soldier; and

22 WHEREAS, Royd Chambers embodies the spirit of the
23 Hoover Uncommon Public Service Award; NOW THEREFORE,

24 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES,
25 That the House of Representatives thanks the Herbert
26 Hoover Presidential Library Association for the
27 creation of the Hoover Uncommon Public Service Award
28 and congratulates Representative Chambers on receiving



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1 the 2012 award.



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House Study Bill 670 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
APPROPRIATIONS BILL BY
CHAIRPERSON RAECKER)

A BILL FOR

1 An Act making appropriations to the department of workforce
2 development and including effective date and retroactive
3 applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. LEGISLATIVE FINDINGS. It is the finding of the
2 general assembly that the recent Iowa supreme court decision of
3 Homan v. Branstad, No. 11-2022, March 16, 2012, has invalidated
4 the proper enactment of certain provisions contained in the
5 2011 Iowa Acts, chapter 130 (Senate File 517). It is the
6 intent of the general assembly to reenact, as amended, certain
7 invalidated provisions of Senate File 517 that were published
8 in the 2011 Iowa Acts and to validate expenditures made by the
9 department of workforce development and actions entered into
10 in reliance on the enactment of the invalidated provisions
11 published in the 2011 Iowa Acts.

12 Sec. 2. DEPARTMENT OF WORKFORCE DEVELOPMENT. There
13 is appropriated from the general fund of the state to the
14 department of workforce development for the fiscal year
15 beginning July 1, 2011, and ending June 30, 2012, the following
16 amounts, or so much thereof as is necessary, for the purposes
17 designated:

18 1. DIVISION OF LABOR SERVICES

19 a. For the division of labor services, including salaries,
20 support, maintenance, miscellaneous purposes, and for not more
21 than the following full-time equivalent positions:

22 \$ 3,495,440
23 FTEs 64.00

24 b. From the contractor registration fees, the division of
25 labor services shall reimburse the department of inspections
26 and appeals for all costs associated with hearings under
27 chapter 91C, relating to contractor registration.

28 2. DIVISION OF WORKERS' COMPENSATION

29 a. For the division of workers' compensation, including
30 salaries, support, maintenance, miscellaneous purposes, and for
31 not more than the following full-time equivalent positions:

32 \$ 2,949,044
33 FTEs 30.00

34 b. The division of workers' compensation shall charge a
35 \$100 filing fee for workers' compensation cases. The filing

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1 fee shall be paid by the petitioner of a claim. However, the
2 fee can be taxed as a cost and paid by the losing party, except
3 in cases where it would impose an undue hardship or be unjust
4 under the circumstances. The moneys generated by the filing
5 fee allowed under this subsection are appropriated to the
6 department of workforce development to be used for purposes of
7 administering the division of workers' compensation.

8 3. WORKFORCE DEVELOPMENT OPERATIONS

9 a. For the operation of field offices, the workforce
10 development board, and for not more than the following
11 full-time equivalent positions:

12 \$ 8,671,352
13 FTEs 130.00

14 b. Of the moneys appropriated in paragraph "a" of this
15 subsection, the department shall allocate \$1,130,602 for the
16 operation of satellite field offices.

17 4. OFFENDER REENTRY PROGRAM

18 a. For the development and administration of an offender
19 reentry program to provide offenders with employment skills,
20 and for not more than the following full-time equivalent
21 positions:

22 \$ 284,464
23 FTEs 3.00

24 b. The department shall partner with the department of
25 corrections to provide staff within the correctional facilities
26 to improve offenders' abilities to find and retain productive
27 employment.

28 5. NONREVERSION

29 Notwithstanding section 8.33, moneys appropriated in this
30 section that remain unencumbered or unobligated at the close of
31 the fiscal year shall not revert but shall remain available for
32 expenditure for the purposes designated until the close of the
33 succeeding fiscal year.

34 Sec. 3. EMPLOYMENT SECURITY CONTINGENCY FUND.

35 1. There is appropriated from the special employment

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1 security contingency fund to the department of workforce
2 development for the fiscal year beginning July 1, 2011, and
3 ending June 30, 2012, the following amount, or so much thereof
4 as is necessary, to be used for field offices:

5 \$ 1,217,084

6 2. Any remaining additional penalty and interest revenue
7 collected by the department of workforce development is
8 appropriated to the department for the fiscal year beginning
9 July 1, 2011, and ending June 30, 2012, to accomplish the
10 mission of the department.

11 Sec. 4. UNEMPLOYMENT COMPENSATION RESERVE FUND — FIELD
12 OFFICES. Notwithstanding section 96.9, subsection 8, paragraph
13 "e", there is appropriated from interest earned on the
14 unemployment compensation reserve fund to the department of
15 workforce development for the fiscal year beginning July 1,
16 2011, and ending June 30, 2012, the following amount or so much
17 thereof as is necessary, for the purposes designated:

18 For the operation of field offices:

19 \$ 4,238,260

20 Sec. 5. GENERAL FUND — EMPLOYEE MISCLASSIFICATION
21 PROGRAM. There is appropriated from the general fund of the
22 state to the department of workforce development for the fiscal
23 year beginning July 1, 2011, and ending June 30, 2012, the
24 following amount, or so much thereof as is necessary, to be
25 used for the purposes designated:

26 For enhancing efforts to investigate employers that
27 misclassify workers and for not more than the following
28 full-time equivalent positions:

29 \$ 451,458

30 FTEs 8.10

31 Sec. 6. RETROACTIVE APPLICABILITY. This Act applies
32 retroactively to July 1, 2011.

33 Sec. 7. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
34 immediate importance, takes effect upon enactment.

35 EXPLANATION

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1 This bill makes appropriations from the general fund and
2 other funds to the department of workforce development for FY
3 2011-2012. The bill reenacts certain provisions, as amended,
4 of Senate File 517 that were published in the 2011 Iowa Acts,
5 chapter 130, after the invalidation of the provisions pursuant
6 to the Iowa supreme court decision of Homan v. Branstad.

7 The bill appropriates moneys from the general fund to the
8 department of workforce development.

9 The bill appropriates moneys from the special employment
10 security contingency fund to the department of workforce
11 development for field offices.

12 The bill appropriates interest earned on the unemployment
13 compensation reserve fund to the department of workforce
14 development for the operation of field offices.

15 The bill appropriates moneys to the department of workforce
16 development for an employee misclassification program.

17 The bill is effective upon enactment. The bill makes
18 appropriations to the department of workforce development for
19 fiscal year 2011-2012 and applies retroactively to July 1,
20 2011.



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House File 561

S-5122

1 Amend House File 561, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 8, by striking lines 32 and 33 and
4 inserting:
5 <(2) The rate-regulated>

ROBERT M. HOGG



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House File 561

S-5123

1 Amend House File 561, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 8, after line 26 by inserting:
4 <(f) Limit cost recovery commenced prior to
5 completion of construction of the nuclear generating
6 facility and commencement of operation, notwithstanding
7 any provision of this subparagraph (2) to the contrary,
8 to an amount not to exceed fifty million dollars from
9 all customers in the aggregate.>

ROBERT M. HOGG



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House File 561

S-5124

1 Amend House File 561, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 8, after line 26 by inserting:
4 <(f) Preclude cost recovery from being commenced
5 prior to completion of construction of the nuclear
6 generating facility and commencement of operation,
7 notwithstanding any provision of this subparagraph (2)
8 to the contrary, with regard to rates applicable to
9 utility customers who are eligible for the low-income
10 home energy assistance program.>

ROBERT M. HOGG



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House File 561

S-5125

1 Amend House File 561, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 6, by striking lines 20 through 22 and
4 inserting <basis providing such information. Each
5 annual proceeding shall>

ROBERT M. HOGG



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House File 561

S-5126

1 Amend the amendment, S-5090, to House File 561,
2 as amended, passed, and reprinted by the House, as
3 follows:
4 1. Page 2, by striking lines 2 through 6 and
5 inserting:
6 <____. Page 8, by striking lines 8 through 16 and
7 inserting:
8 <(d) In the event the utility elects not to
9 complete or is precluded from completing construction
10 of the nuclear generation facility, cost collection
11 pursuant to this subparagraph (2) shall cease and the
12 utility shall fully refund to customers all amounts
13 included in rates as of the date construction is
14 terminated or precluded attributable to permitting,
15 licensing, and construction of the facility.>>
16 2. By renumbering as necessary.

ROBERT M. HOGG

S5090.5136 (2) 84

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House File 2390

S-5127

1 Amend House File 2390, as passed by the House, as
2 follows:
3 1. Page 4, after line 20 by inserting:
4 <Sec. _____. Section 903B.1, Code 2011, is amended to
5 read as follows:
6 903B.1 Special sentence — class “B” or class “C”
7 felonies.
8 1. A Except as provided in subsection 2, a person
9 convicted of a class “C” felony or greater offense
10 under chapter 709, or a class “C” felony under section
11 728.12, shall also be sentenced, in addition to any
12 other punishment provided by law, to a special sentence
13 committing the person into the custody of the director
14 of the Iowa department of corrections for the rest
15 of the person’s life, with eligibility for parole as
16 provided in chapter 906. The board of parole shall
17 determine whether the person should be released on
18 parole or placed in a work release program. The
19 special sentence imposed under this section shall
20 commence upon completion of the sentence imposed under
21 any applicable criminal sentencing provisions for the
22 underlying criminal offense and the person shall begin
23 the sentence under supervision as if on parole or work
24 release. The person shall be placed on the corrections
25 continuum in chapter 901B, and the terms and conditions
26 of the special sentence, including violations, shall
27 be subject to the same set of procedures set out in
28 chapters 901B, 905, 906, and chapter 908, and rules
29 adopted under those chapters for persons on parole
30 or work release. The revocation of release shall
31 not be for a period greater than two years upon any
32 first revocation, and five years upon any second or
33 subsequent revocation. A special sentence shall be
34 considered a category “A” sentence for purposes of
35 calculating earned time under section 903A.2.
36 2. A person who commits a violation of section
37 709.4, subsection 2, paragraph “c”, subparagraph
38 (4), shall not be subject to the special sentence in
39 subsection 1, if either of the following apply:
40 a. The other person is fourteen years of age and
41 the person is four, five, or six years older than the
42 other person.
43 b. The other person is fifteen years of age and
44 the person is four or five years older than the other
45 person.>
46 2. Page 4, after line 26 by inserting:
47 <Sec. _____. APPLICABILITY. The amendment to
48 section 903B.1 in this Act applies to any judgment of
49 conviction for a violation of section 709.4, subsection
50 2, paragraph “c”, subparagraph (4), entered prior to,

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1 on, or after the effective date of this Act, as that
2 conviction relates to the imposition of a special
3 sentence under section 903B.1.>
4 3. Title page, line 2, after <activity,> by
5 inserting <special sentences,>
6 4. Title page, line 3, after <applicable> by
7 inserting <and including applicability provisions>
8 5. By renumbering as necessary.

NANCY J. BOETTGER



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House File 2329

S-5128

- 1 Amend House File 2329, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 3, by striking line 29 and inserting:
4 <Od. Forty special hunting licenses shall be
5 available for>
6 2. Page 4, after line 6 by inserting:
7 <Of. If nonresident deer hunting licenses or wild
8 turkey hunting licenses remain available for issuance
9 to disabled veterans and disabled members of the armed
10 forces serving on active federal service pursuant
11 to this subsection as of a date specified by the
12 department by rules adopted under chapter 17A, the
13 licenses shall be allocated in the manner provided
14 in subsection 3, paragraph "a", and subsection 4,
15 paragraph "a".>
16 3. By renumbering as necessary.

DICK L. DEARDEN



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Senate File 2322

S-5129

1 Amend Senate File 2322 as follows:

2 1. Page 1, after line 34 by inserting:

3 <Sec. _____. NEW SECTION. 422.12L Joint income tax
4 checkoff for veterans trust fund and volunteer fire
5 fighter preparedness fund.

6 1. A person who files an individual or a joint
7 income tax return with the department of revenue under
8 section 422.13 may designate one dollar or more to
9 be paid jointly to the veterans trust fund created
10 in section 35A.13 and to the volunteer fire fighter
11 preparedness fund created in section 100B.13. If the
12 refund due on the return or the payment remitted with
13 the return is insufficient to pay the additional amount
14 designated by the taxpayer, the amount designated
15 shall be reduced to the remaining amount of refund or
16 the remaining amount remitted with the return. The
17 designation of a contribution under this section is
18 irrevocable.

19 2. The director of revenue shall draft the income
20 tax form to allow the designation of contributions
21 to the veterans trust fund and to the volunteer fire
22 fighter preparedness fund as one checkoff on the
23 tax return. The department of revenue, on or before
24 January 31, shall transfer one-half of the total
25 amount designated on the tax return forms due in the
26 preceding calendar year to the veterans trust fund and
27 the remaining one-half to the volunteer fire fighter
28 preparedness fund. However, before a checkoff pursuant
29 to this section shall be permitted, all liabilities on
30 the books of the department of administrative services
31 and accounts identified as owing under section 8A.504
32 and the political contribution allowed under section
33 68A.601 shall be satisfied.

34 3. The department of revenue shall adopt rules
35 to administer this section, and shall incorporate the
36 rules into the income tax form instructions for each
37 applicable tax year. The instructions for this joint
38 income tax checkoff shall also include notice of the
39 volunteer fire fighter and volunteer emergency medical
40 services personnel credit allowed under section 422.12.

41 4. This section is subject to repeal under section
42 422.12E.

43 Sec. _____. RETROACTIVE APPLICABILITY. The following
44 provision or provisions of this Act apply retroactively
45 to January 1, 2012, for tax years beginning on or after
46 that date:

47 1. The section of this Act enacting section
48 422.12L.>

49 2. Page 1, line 35, by striking <This Act takes>
50 and inserting <The sections of this Act amending

SF2322.5392 (2) 84

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1 section 422.12 take>
2 3. Page 2, line 2, by striking <This Act applies>
3 and inserting <The sections of this Act amending
4 section 422.12 apply>
5 4. Title page, by striking lines 2 through 3 and
6 inserting <services personnel with an individual income
7 tax credit and a joint income tax checkoff for the
8 veterans trust fund and the volunteer fire fighter
9 preparedness fund, and including effective date and
10 retroactive and other applicability provisions.>
11 5. By renumbering as necessary.

RANDY FEENSTRA



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House File 2329

S-5130

- 1 Amend House File 2329, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 3, by striking line 29 and inserting:
4 <Od. Forty special hunting licenses shall be
5 available for>
6 2. Page 4, after line 6 by inserting:
7 <Of. If nonresident deer hunting licenses or wild
8 turkey hunting licenses remain available for issuance
9 to disabled veterans and disabled members of the armed
10 forces serving on active federal service pursuant
11 to this subsection thirty days prior to the date as
12 provided by rule that requests must be submitted to the
13 department for a nonresident deer hunting license or
14 nonresident wild turkey hunting license allocated under
15 subsection 3, paragraph "a", or subsection 4, paragraph
16 "a", the licenses that remain shall be allocated in the
17 manner provided in subsection 3, paragraph "a", and
18 subsection 4, paragraph "a".>
19 3. By renumbering as necessary.

DICK L. DEARDEN

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Senate Study Bill 3196 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

A BILL FOR

1 An Act relating to the income tax checkoffs for the child
2 abuse prevention program fund and the veterans trust fund
3 and volunteer fire fighter preparedness fund, and including
4 retroactive applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 35A.13, subsection 2, Code Supplement
2 2011, is amended by adding the following new paragraph:
3 NEW PARAGRAPH. c. Moneys credited to the fund pursuant to
4 an income tax checkoff provided in chapter 422, division II,
5 if applicable.

6 Sec. 2. Section 100B.13, subsection 2, paragraph a, Code
7 2011, is amended to read as follows:

8 a. Moneys credited to the fund pursuant to ~~section 422.12G~~
9 an income tax checkoff provided in chapter 422, division II,
10 if applicable.

11 Sec. 3. Section 235A.2, subsection 1, Code 2011, is amended
12 to read as follows:

13 1. A child abuse prevention program fund is created in
14 the state treasury under the control of the department of
15 human services. The fund is composed of moneys appropriated
16 or available to and obtained or accepted by the treasurer of
17 state for deposit in the fund. The fund shall include moneys
18 transferred to the fund ~~as provided in section 422.12F~~ pursuant
19 to an income tax checkoff provided in chapter 422, division II,
20 if applicable. All interest earned on moneys in the fund shall
21 be credited to and remain in the fund. Section 8.33 does not
22 apply to moneys in the fund.

23 Sec. 4. NEW SECTION. **422.12K Income tax checkoff for child**
24 **abuse prevention program fund.**

25 1. A person who files an individual or a joint income tax
26 return with the department of revenue under section 422.13 may
27 designate one dollar or more to be paid to the child abuse
28 prevention program fund created in section 235A.2. If the
29 refund due on the return or the payment remitted with the
30 return is insufficient to pay the additional amount designated
31 by the taxpayer to the child abuse prevention program fund,
32 the amount designated shall be reduced to the remaining amount
33 remitted with the return. The designation of a contribution
34 to the child abuse prevention program fund under this section
35 is irrevocable.



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1 2. The director of revenue shall draft the income tax form
2 to allow the designation of contributions to the child abuse
3 prevention program fund on the tax return. The department of
4 revenue, on or before January 31, shall transfer the total
5 amount designated on the tax return forms due in the preceding
6 calendar year to the child abuse prevention program fund.

7 However, before a checkoff pursuant to this section shall be
8 permitted, all liabilities on the books of the department of
9 administrative services and accounts identified as owing under
10 section 8A.504 and the political contribution allowed under
11 section 68A.601 shall be satisfied.

12 3. The department of human services may authorize payment
13 of moneys from the child abuse prevention program fund in
14 accordance with section 235A.2.

15 4. The department of revenue shall adopt rules to administer
16 this section.

17 5. This section is subject to repeal under section 422.12E.

18 Sec. 5. NEW SECTION. **422.12L Joint income tax checkoff for**
19 **veterans trust fund and volunteer fire fighter preparedness fund.**

20 1. A person who files an individual or a joint income tax
21 return with the department of revenue under section 422.13 may
22 designate one dollar or more to be paid jointly to the veterans
23 trust fund created in section 35A.13 and to the volunteer fire
24 fighter preparedness fund created in section 100B.13. If the
25 refund due on the return or the payment remitted with the
26 return is insufficient to pay the additional amount designated
27 by the taxpayer, the amount designated shall be reduced to the
28 remaining amount of refund or the remaining amount remitted
29 with the return. The designation of a contribution under this
30 section is irrevocable.

31 2. The director of revenue shall draft the income tax form
32 to allow the designation of contributions to the veterans trust
33 fund and to the volunteer fire fighter preparedness fund as
34 one checkoff on the tax return. The department of revenue,
35 on or before January 31, shall transfer one-half of the total



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S.F. _____

1 amount designated on the tax return forms due in the preceding
2 calendar year to the veterans trust fund and the remaining
3 one-half to the volunteer fire fighter preparedness fund.
4 However, before a checkoff pursuant to this section shall be
5 permitted, all liabilities on the books of the department of
6 administrative services and accounts identified as owing under
7 section 8A.504 and the political contribution allowed under
8 section 68A.601 shall be satisfied.

9 3. The department of revenue shall adopt rules to administer
10 this section.

11 4. This section is subject to repeal under section 422.12E.

12 Sec. 6. RETROACTIVE APPLICABILITY. This Act applies
13 retroactively to January 1, 2012, for tax years beginning on
14 or after that date.

15 EXPLANATION

16 This bill relates to the income tax checkoffs for the child
17 abuse prevention program fund and the veterans trust fund and
18 volunteer fire fighter preparedness fund.

19 Code section 422.12E limits to four the number of income tax
20 checkoffs that can appear on the income tax return. When the
21 same four income tax return checkoffs have been provided on the
22 income tax return for two consecutive years, the two checkoffs
23 for which the least amount has been contributed through March
24 15 of the second tax year are automatically repealed.

25 The bill reenacts as new the checkoffs for both the child
26 abuse prevention program fund and the veterans trust fund and
27 volunteer fire fighter preparedness fund.

28 The bill also makes conforming amendments to Code sections
29 35A.13, 100B.13, and 235A.2, relating to the funds that receive
30 the moneys from the checkoffs, to update references to the
31 income tax checkoffs.

32 The bill applies retroactively to January 1, 2012, for tax
33 years beginning on or after that date.